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# HOUSE BILL No. 1153

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 4-32.2-1-1; IC 4-36; IC 6-2.5-5-43; IC 6-8.1-1-1; IC 35-45-5-12.

**Synopsis:** Gaming in bars. Authorizes raffles, pull tabs, punchboards, and tip boards in establishments licensed to sell alcoholic beverages to customers for consumption on the licensed premises. Provides that the authorized sale of pull tabs, punchboards, and tip boards is exempt from the state gross retail tax. Makes an appropriation.

**Effective:** July 1, 2008.

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January 10, 2008, read first time and referred to Committee on Public Policy.

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Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

## HOUSE BILL No. 1153

A BILL FOR AN ACT to amend the Indiana Code concerning gaming and to make an appropriation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 4-32.2-1-1, AS AMENDED BY P.L.227-2007,  
2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2008]: Sec. 1. (a) This article applies only to a qualified  
4 organization.

5 (b) This article applies only to the following approved gambling  
6 events conducted as fundraising activities by qualified organizations:

7 (1) Bingo events, charity game nights, door prize events, raffle  
8 events, festivals, and other gaming events approved by the  
9 commission.

10 (2) The sale of pull tabs, punchboards, and tip boards:

11 (A) at bingo events, charity game nights, door prize events,  
12 raffle events, and festivals conducted by qualified  
13 organizations; or

14 (B) at any time on the premises owned or leased by a qualified  
15 organization and regularly used for the activities of the  
16 qualified organization.

17 This article does not apply to any other sale of pull tabs,

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punchboards, and tip boards.

(c) This article does not apply to a promotion offer subject to IC 24-8.

**(d) This article does not apply to the following:**

**(1) A type II gambling game authorized by IC 4-36.**

**(2) A raffle or other gambling game authorized by IC 4-36-5-1(b).**

SECTION 2. IC 4-36 IS ADDED TO THE INDIANA CODE AS A NEW ARTICLE TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]:

**ARTICLE 36. TYPE II GAMING IN ESTABLISHMENTS LICENSED TO SELL ALCOHOLIC BEVERAGES**

**Chapter 1. General Provisions**

**Sec. 1.** Under 15 U.S.C. 1172, approved January 2, 1951, the state of Indiana, acting by and through the elected and qualified members of the legislature, declares that the state is exempt from 15 U.S.C. 1172.

**Sec. 2.** All shipments of gambling games authorized under this article to distributors and retailers in Indiana, the registering, recording, and labeling of which have been completed by the manufacturer or dealer in accordance with 15 U.S.C. 1171 through 15 U.S.C. 1178, are legal shipments of gambling devices into the state of Indiana.

**Sec. 3.** This article does not apply to the following:

**(1) The Indiana state lottery established under IC 4-30.**

**(2) Pari-mutuel horse racing under IC 4-31.**

**(3) Charity gaming under IC 4-32.2.**

**(4) Riverboat gambling under IC 4-33.**

**Chapter 2. Definitions**

**Sec. 1.** The definitions in this chapter apply throughout this article.

**Sec. 2.** "Commission" means the Indiana gaming commission.

**Sec. 3.** "Deal" means each separate game or series of pull tab tickets with a specific form number and a unique serial number.

**Sec. 4.** "Department" refers to the department of state revenue.

**Sec. 5.** "Distributor" means a person licensed to distribute pull tabs, punchboards, and tip boards under IC 4-32.2.

**Sec. 6.** "Flare" means the board or placard that accompanies each deal of pull tabs on which the following information is printed:

**(1) The game name.**

**(2) The manufacturer's name or distinctive logo.**

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(3) The form number.

(4) The ticket count.

(5) The prize structure.

(6) The cost per play.

(7) The game serial number.

Sec. 7. "Form number" means the unique number or alphanumeric code that identifies a game's cost per play, ticket count, payout structure, and extended payout structure, if any.

Sec. 8. "Fund" means the type II gaming enforcement fund established by IC 4-36-6-1.

Sec. 9. "Gross receipts" means the total amount of money exchanged for the purchase of raffle tickets, pull tabs, punchboards, and tip boards by type II gaming patrons.

Sec. 10. "Licensed premises" has the meaning set forth in IC 7.1-1-3-20.

Sec. 11. "Licensee" means a person holding a license issued under this article.

Sec. 12. "Manufacturer" means a person licensed to manufacture pull tabs, punchboards, and tip boards under IC 4-32.2.

Sec. 13. "Person" means an individual, a sole proprietorship, a partnership, an association, a fiduciary, a corporation, a limited liability company, or any other business entity.

Sec. 14. "Pull tab" has the meaning set forth in IC 4-32.2-2-22.

Sec. 15. "Punchboard" has the meaning set forth in IC 4-32.2-2-23.

Sec. 16. "Raffle" means the selling of tickets or chances to win a prize awarded through a random drawing.

Sec. 17. "Retailer" means a person that is licensed:

(1) to sell alcoholic beverages under IC 7.1-3 to customers for consumption on the person's licensed premises; and

(2) to conduct type II gambling games under a retailer's license issued under IC 4-36-4.

Sec. 18. "Tip board" has the meaning set forth in IC 4-32.2-2-28.

Sec. 19. "Type II gambling game" means a pull tab, punchboard, or tip board game approved by the commission for play under both IC 4-32.2 and this article.

Sec. 20. "Type II gambling operation" means the conduct of gambling games authorized under this article in a licensed establishment.

### Chapter 3. Powers and Duties of the Commission

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1       **Sec. 1. (a) The commission shall supervise and administer type**  
 2       **II gambling operations conducted in Indiana under this article.**

3       **(b) The commission shall enforce this article.**

4       **Sec. 2. For purposes of conducting an investigation or a**  
 5       **proceeding under this article, the commission may do the**  
 6       **following:**

7               **(1) Administer oaths.**

8               **(2) Take depositions.**

9               **(3) Issue subpoenas.**

10              **(4) Compel the attendance of witnesses and the production of**  
 11              **books, papers, documents, and other evidence.**

12       **Sec. 3. The commission may adopt rules under IC 4-22-2 for the**  
 13       **establishment, implementation, and operation of type II gambling**  
 14       **games and to ensure that the type II gambling operations are**  
 15       **consistently operated in a fair and honest manner.**

16       **Sec. 4. (a) The commission has the sole authority to issue a**  
 17       **license to a person authorizing the person to sell, distribute, or**  
 18       **manufacture type II gambling games under this article.**

19       **(b) The commission may not limit the number of qualified**  
 20       **persons licensed under this article.**

21       **Chapter 4. Licensing**

22       **Sec. 1. The commission may issue a retailer's license to an**  
 23       **applicant that satisfies the requirements of this article.**

24       **Sec. 2. (a) To qualify for a retailer's license, a person must**  
 25       **operate an establishment licensed under IC 7.1-3 to sell alcoholic**  
 26       **beverages to customers for consumption on the person's licensed**  
 27       **premises.**

28       **(b) Notwithstanding subsection (a), the following may not apply**  
 29       **for a retailer's license under this article:**

30              **(1) A person holding a horse track permit under IC 7.1-3-17.7.**

31              **(2) A licensed owner of a riverboat licensed under IC 4-33.**

32              **(3) An operating agent who operates a riverboat in a historic**  
 33              **hotel district under IC 4-33.**

34              **(4) A qualified organization (as defined in IC 4-32.2-2-24).**

35       **Sec. 3. (a) To obtain a retailer's license, a person must submit an**  
 36       **application form to the commission.**

37       **(b) An application submitted under this section must include at**  
 38       **least the following:**

39              **(1) The name and address of the applicant and of any person**  
 40              **holding at least a ten percent (10%) interest in the applicant.**

41              **(2) The applicant's consent to credit investigations and**  
 42              **criminal record searches.**

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(3) Waivers and releases signed by the applicant that the commission believes are necessary to ensure a full and complete review of the application.

(c) An applicant must furnish all information requested by the commission, including financial data and documents, certifications, consents, waivers, and individual histories.

(d) The commission shall review the applications for a retailer's license under this chapter and shall inform each applicant of the commission's decision concerning the issuance of a retailer's license.

Sec. 4. The costs of investigating an applicant for a retailer's license under this chapter shall be paid from the initial license fee paid by the applicant under section 5 of this chapter.

Sec. 5. (a) The commission shall charge the following fees for the issuance of a person's initial annual license under this chapter:

(1) Two hundred fifty dollars (\$250) for a retailer's license to conduct a type II gambling operation in the retailer's licensed premises.

(2) One thousand dollars (\$1,000) for a distributor's license.

(3) One thousand five hundred dollars (\$1,500) for a manufacturer's license.

(b) The commission shall charge the following fees for the renewal of a person's annual license under this chapter:

(1) The amount determined under section 6 of this chapter for a retailer's license.

(2) One thousand dollars (\$1,000) for a distributor's license.

(3) One thousand five hundred dollars (\$1,500) for a manufacturer's license.

Sec. 6. (a) For the purposes of subsection (c), a retailer's adjusted gross revenue is an amount equal to the difference between:

(1) the retailer's total gross revenue from the retailer's type II gambling operations in the preceding year; minus

(2) the sum of any amounts deducted under subsection (b) in the preceding year.

(b) To determine the amount of a retailer's adjusted gross revenue from the retailer's type II gambling operations in the preceding year under subsection (a), the retailer shall subtract the following from the retailer's gross receipts:

(1) An amount equal to the total value of the prizes awarded in the preceding year.

(2) The sum of the purchase prices paid for type II gambling

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games dispensed in the retailer's type II gambling operation in the preceding year.

(3) An amount equal to the amount of license fees paid by the retailer in the preceding year.

(c) The license fee that is charged to a retailer that renews the license must be based on the adjusted gross revenue from the retailer's type II gambling operations in the preceding year, according to the following schedule:

Class	Adjusted Gross Revenues		Fee
	At Least	But Less Than	
A	\$ 0	\$ 15,000	\$ 50
B	\$ 15,000	\$ 25,000	\$ 100
C	\$ 25,000	\$ 50,000	\$ 300
D	\$ 50,000	\$ 75,000	\$ 400
E	\$ 75,000	\$ 100,000	\$ 700
F	\$ 100,000	\$ 150,000	\$ 1,000
G	\$ 150,000	\$ 200,000	\$ 1,500
H	\$ 200,000	\$ 250,000	\$ 1,800
I	\$ 250,000	\$ 300,000	\$ 2,500
J	\$ 300,000	\$ 400,000	\$ 3,250
K	\$ 400,000	\$ 500,000	\$ 5,000
L	\$ 500,000	\$ 750,000	\$ 6,750
M	\$ 750,000	\$ 1,000,000	\$ 9,000
N	\$ 1,000,000	\$ 1,250,000	\$ 11,000
O	\$ 1,250,000	\$ 1,500,000	\$ 13,000
P	\$ 1,500,000	\$ 1,750,000	\$ 15,000
Q	\$ 1,750,000	\$ 2,000,000	\$ 17,000
R	\$ 2,000,000	\$ 2,250,000	\$ 19,000
S	\$ 2,250,000	\$ 2,500,000	\$ 21,000
T	\$ 2,500,000	\$ 3,000,000	\$ 24,000
U	\$ 3,000,000		\$ 26,000

Sec. 7. The commission may issue a distributor's license to an applicant who meets the requirements of this article.

Sec. 8. The commission may issue a manufacturer's license to an applicant who meets the requirements of this article.

Sec. 9. (a) To obtain a distributor's license or a manufacturer's license, a person must submit an application to the commission on a form prescribed by the commission. An applicant shall furnish all information required by the commission.

(b) To qualify for a distributor's license or a manufacturer's license under this chapter, a person must also be a licensed distributor or manufacturer under IC 4-32.2.

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1       **Sec. 10. The commission shall conduct or cause to be conducted**  
 2       **a background investigation of each applicant for licensure.**

3       **Sec. 11. Criminal history record information obtained during**  
 4       **the investigation of an individual must be maintained by the**  
 5       **commission for the term of the license and for any subsequent**  
 6       **license term.**

7       **Sec. 12. The commission may require that an application or**  
 8       **other document submitted by an applicant or a licensee must be**  
 9       **sworn to or affirmed before a notary public.**

10       **Sec. 13. The commission may not issue a license to an applicant**  
 11       **if any of the following apply:**

12           (1) **The applicant has knowingly made a false statement of**  
 13           **material fact to the commission.**

14           (2) **The applicant is found by the commission to lack the**  
 15           **necessary financial stability or responsibility for licensure.**

16           (3) **The applicant, if an individual, is less than twenty-one (21)**  
 17           **years of age on the date on which the application is received**  
 18           **by the commission.**

19           (4) **The applicant is on the most recent tax warrant list.**

20           (5) **The applicant, if an individual, has been convicted of or**  
 21           **entered a plea of guilty or nolo contendere to a felony within**  
 22           **the ten (10) years preceding the date of the license application,**  
 23           **unless the commission determines that:**

24               (A) **the individual has been pardoned or the individual's**  
 25               **civil rights have been restored;**

26               (B) **after the conviction or entry of the plea, the individual**  
 27               **has engaged in the kind of law abiding commerce and good**  
 28               **citizenship that would reflect well upon the integrity of the**  
 29               **commission; or**

30               (C) **the individual has terminated a relationship with a**  
 31               **person whose actions directly contributed to the conviction**  
 32               **or entry of the plea.**

33           (6) **The applicant fails to provide all materials requested by**  
 34           **the commission.**

35       **Sec. 14. Credit and security investigation information submitted**  
 36       **in connection with an application for a license under this article is**  
 37       **confidential and may not be disclosed except for official purposes**  
 38       **under this article or under a judicial order.**

39       **Sec. 15. A license issued under this article may not be**  
 40       **transferred without prior written approval of the commission.**

41       **Sec. 16. If the commission proposes to revoke a license issued**  
 42       **under this chapter, the licensee may continue to operate under the**

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license until the commission has made a decision and all administrative appeals have been exhausted by the licensee.

#### **Chapter 5. Type II Gambling Operations**

**Sec. 1. (a)** A retailer may offer the sale of type II gambling games in accordance with this article.

**(b)** A retailer's license also authorizes a retailer to conduct the following gambling games on the retailer's licensed premises:

**(1)** Raffles in which the retailer retains the proceeds of the raffle drawing.

**(2)** Winner take all drawings in which the retailer retains no portion of the amounts wagered.

**Sec. 2.** A type II gambling game may be sold under this article only on the retailer's licensed premises.

**Sec. 3. (a)** A retailer that obtains a type II gambling game must obtain the type II gambling game from a distributor licensed by the commission under this article.

**(b)** Except as provided in subsection (c), a distributor must obtain at least twenty-five percent (25%) of the type II gambling games purchased by the distributor from a manufacturer that is domiciled in Indiana.

**(c)** The commission may excuse a distributor from the requirement set forth in subsection (b) if the commission finds that at least one (1) of the following conditions exists:

**(1)** No manufacturer domiciled in Indiana is licensed under this article.

**(2)** No manufacturer domiciled in Indiana is in good standing with the requirements of this article.

**(3)** All of the licensed manufacturers domiciled in Indiana also hold distributor's licenses.

**Sec. 4.** A retailer shall maintain accurate records of all financial aspects of the retailer's type II gambling operation. A retailer shall make accurate reports of all financial aspects of the type II gambling operation to the commission within the time established by the commission. The commission shall prescribe forms for this purpose.

**Sec. 5. (a)** The total prizes awarded for one (1) type II gambling game may not exceed five thousand dollars (\$5,000).

**(b)** A single prize awarded for one (1) winning ticket in a type II gambling game may not exceed five hundred ninety-nine dollars (\$599).

**(c)** The selling price for one (1) ticket for a type II gambling game may not exceed one dollar (\$1). Tickets sold for less than one

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dollar (\$1) must be sold for a price specified in section 6(b) of this chapter.

Sec. 6. (a) Except as provided in subsection (b), a type II gambling game must pay out at least seventy-five percent (75%) and not more than one hundred percent (100%) of the amount wagered.

(b) This subsection applies only to a type II gambling game ticket that is sold for less than one dollar (\$1). A type II gambling game subject to this subsection must comply with the following minimum payout percentages:

Purchase Price	Minimum Payout Percentage
\$0.10	60%
\$0.25	65%
Three (3) tickets for one dollar (\$1)	65%
\$0.50	70%

(c) A type II gambling game's pay out percentage must be stated on the ticket or on the accompanying flare.

Sec. 7. The following persons may not play or participate in any manner in a type II gambling game:

- (1) An employee of the commission.
- (2) A person less than twenty-one (21) years of age.

#### Chapter 6. Type II Gaming Enforcement Fund

Sec. 1. The type II gaming enforcement fund is established. The commission shall administer the fund.

Sec. 2. The fees, civil penalties, and taxes collected by the commission or the department under this article shall be deposited in the fund.

Sec. 3. Money in the fund does not revert to the state general fund at the end of a state fiscal year. The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public funds may be invested.

Sec. 4. There is appropriated annually to the commission from the fund an amount sufficient to cover the costs incurred by the commission for the purposes specified in this article.

#### Chapter 7. Penalties

Sec. 1. (a) The commission may suspend or revoke the license of or levy a civil penalty against a licensee for any of the following:

- (1) Violation of a provision of this article or of a rule of the commission.
- (2) Failure to accurately account for type II gambling games.
- (3) Failure to accurately account for sales proceeds from type

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1           **II gambling operations.**

2           **(4) Commission of a fraud, deceit, or misrepresentation.**

3           **(5) Conduct prejudicial to public confidence in the**  
4           **commission.**

5           **(b) If a violation is of a continuing nature, the commission may**  
6           **impose a civil penalty on a licensee for each day the violation**  
7           **continues.**

8           **Sec. 2. The commission may impose on a licensee the following**  
9           **civil penalties:**

10           **(1) Not more than one thousand dollars (\$1,000) for the first**  
11           **violation.**

12           **(2) Not more than two thousand five hundred dollars (\$2,500)**  
13           **for the second violation.**

14           **(3) Not more than five thousand dollars (\$5,000) for each**  
15           **additional violation.**

16           **Sec. 3. In addition to the penalties described in section 2 of this**  
17           **chapter, the commission may do all or any of the following:**

18           **(1) Suspend or revoke a license issued under this article.**

19           **(2) Lengthen a period of suspension of a license issued under**  
20           **this article.**

21           **(3) Impose an additional civil penalty of not more than one**  
22           **hundred dollars (\$100) for each day a civil penalty goes**  
23           **unpaid.**

24           **Sec. 4. Except as provided in section 5 of this chapter, a person**  
25           **who violates this article commits a Class A infraction.**

26           **Sec. 5. A person who knowingly or intentionally:**

27           **(1) makes a false statement on an application submitted under**  
28           **this article;**

29           **(2) operates a type II gambling operation in which wagering**  
30           **is conducted or is to be conducted in a manner other than the**  
31           **manner required under this article;**

32           **(3) permits a person less than twenty-one (21) years of age to**  
33           **play a type II gambling game; or**

34           **(4) wagers or accepts a wager on a type II gambling game at**  
35           **a location other than a retailer's licensed premises;**

36           **commits a Class A misdemeanor.**

### 37           **Chapter 8. Security**

38           **Sec. 1. The commission is responsible for security matters under**  
39           **this article. The commission may, with the approval of the**  
40           **governor, employ individuals who are necessary to carry out this**  
41           **chapter.**

42           **Sec. 2. The commission may do any of the following:**

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- (1) Investigate an alleged violation of this article.
- (2) Arrest an alleged violator of this article or of a rule adopted by the commission.
- (3) Enter the following premises for the performance of the commission's lawful duties:
  - (A) A retailer's licensed premises.
  - (B) A place in which type II gambling games are being purchased, sold, manufactured, printed, or stored.
- (4) Take necessary equipment from the premises referred to in subdivision (3) for further investigation.
- (5) Obtain full access to all financial records of the alleged violator on request.
- (6) If there is a reason to believe that a violation has occurred, search and inspect the premises where the violation is alleged to have occurred or is occurring. A search under this subdivision may not be conducted unless a warrant has first been obtained by the commissioner. A contract entered into by the commission may not include a provision allowing for warrantless searches. A warrant may be obtained in the county in which the search will be conducted or in Marion County.
- (7) Seize or take possession of:
  - (A) papers;
  - (B) records;
  - (C) tickets;
  - (D) currency; or
  - (E) other items;

related to an alleged violation.

**Sec. 3. The commission shall conduct investigations necessary to ensure the security and integrity of the operation of type II gambling games under this article. The commission may conduct investigations of the following:**

- (1) Retailers.
- (2) Applicants for licenses issued under this article.
- (3) Licensed manufacturers and distributors.
- (4) Employees of the commission under this article.
- (5) Applicants for contracts or employment with the commission under this article.

#### **Chapter 9. State Preemption**

**Sec. 1. Type II gambling games other than those authorized by the commission under this article are not allowed in Indiana.**

**Sec. 2. Local taxes, regardless of type, may not be imposed on**

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the operations of the commission under this article or on the sale of type II gambling games under this article.

**Sec. 3. (a) Local governmental authority concerning the following is preempted by the state under this article:**

(1) All matters relating to the operation of type II gambling games.

(2) All matters relating to the possession, transportation, advertising, sale, manufacture, printing, storing, or distribution of type II gambling games.

(b) A county, a municipality, or another political subdivision of the state may not enact an ordinance relating to the commission's operations authorized by this article.

**Sec. 4. A state or local law providing a penalty for or a restriction or prohibition against the operation of type II gambling games or the possession, manufacture, transportation, distribution, advertising, printing, storing, or sale of type II gambling games does not apply to the operation of type II gambling games under this article or to the possession, manufacture, transportation, distribution, advertising, printing, storing, or sale of type II gambling games under this article.**

#### **Chapter 10. Type II Gambling Game Excise Tax**

**Sec. 1. An excise tax is imposed on the distribution of type II gambling games in the amount of ten percent (10%) of the price paid by the retailer that purchases the type II gambling games.**

**Sec. 2. A licensed entity distributing pull tabs, punchboards, or tip boards under this article is liable for the tax. The tax is imposed at the time the licensed entity:**

(1) brings or causes the type II gambling games to be brought into Indiana for distribution;

(2) distributes type II gambling games in Indiana; or

(3) transports type II gambling games to retailers in Indiana for resale by those retailers in accordance with this article.

**Sec. 3. The department shall establish procedures by which each licensee must account for the following:**

(1) The tax collected under this chapter by the licensee.

(2) The type II gambling games sold by the licensee.

(3) The funds received for the sale of type II gambling games by the licensee.

**Sec. 4. A payment by a licensee to the department may not be in cash. All payments must be in the form of a check, a draft, an electronic funds transfer, or another financial instrument authorized by the department. The department may require a**

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1 licensee to establish a separate electronic funds transfer account to  
2 make payments to the department.

3 **Sec. 5. All taxes imposed on a licensee under this chapter shall**  
4 **be remitted to the department at the times and as directed by the**  
5 **department. The department is responsible for all administrative**  
6 **functions related to the receipt of funds. The department may**  
7 **require a licensee to file with the department reports of the**  
8 **licensee's receipts and transactions in the sale of type II gambling**  
9 **games. The department shall prescribe the form of the reports and**  
10 **the information to be contained in the reports.**

11 **Sec. 6. The department may at any time perform an audit of the**  
12 **books and records of a licensee to ensure compliance with this**  
13 **article.**

14 **Sec. 7. The department shall deposit all taxes collected under**  
15 **this chapter in the type II gaming enforcement fund.**

16 SECTION 3. IC 6-2.5-5-43 IS ADDED TO THE INDIANA CODE  
17 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
18 1, 2008]: **Sec. 43. Sales of type II gambling games authorized by**  
19 **IC 4-36 are exempt from the state gross retail tax.**

20 SECTION 4. IC 6-8.1-1-1, AS AMENDED BY P.L.233-2007,  
21 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
22 JULY 1, 2008]: Sec. 1. "Listed taxes" or "taxes" includes only the  
23 pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the riverboat  
24 admissions tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13);  
25 the slot machine wagering tax (IC 4-35-8); **the type II gambling game**  
26 **excise tax (IC 4-36-10);** the gross income tax (IC 6-2.1) (repealed); the  
27 utility receipts and utility services use taxes (IC 6-2.3); the state gross  
28 retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3);  
29 the supplemental net income tax (IC 6-3-8) (repealed); the county  
30 adjusted gross income tax (IC 6-3.5-1.1); the county option income tax  
31 (IC 6-3.5-6); the county economic development income tax  
32 (IC 6-3.5-7); the municipal option income tax (IC 6-3.5-8); the auto  
33 rental excise tax (IC 6-6-9); the financial institutions tax (IC 6-5.5); the  
34 gasoline tax (IC 6-6-1.1); the alternative fuel permit fee (IC 6-6-2.1);  
35 the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1);  
36 a motor fuel tax collected under a reciprocal agreement under  
37 IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); the commercial  
38 vehicle excise tax (IC 6-6-5.5); the hazardous waste disposal tax  
39 (IC 6-6-6.6); the cigarette tax (IC 6-7-1); the beer excise tax  
40 (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax  
41 (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise  
42 tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various

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innkeeper's taxes (IC 6-9); the various food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee (IC 16-44-2); the emergency and hazardous chemical inventory form fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-30); the fees and penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23); the solid waste management fee (IC 13-20-22); and any other tax or fee that the department is required to collect or administer.

SECTION 5. IC 35-45-5-12 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 12. This chapter does not apply to the following gambling games licensed or authorized under IC 4-36:**

- (1) Raffles.
- (2) Winner take all drawings.
- (3) Type II gambling games.

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